



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:	Rebekah Rhoades	Phone #:	(406) 535-8777
(Signature)	_____	(Date)	_____
Chair, Board of Trustees:	Phil Koterba		
(Signature)	_____	(Date)	_____
County Superintendant	Rhonda Long		
(Signature)	_____	(Date)	_____

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Fergus High Donations	LOCAL	2009	
108	Scoreboard Donation	LOCAL	2015	
109	FHS Memorial Donations	LOCAL		
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
210	Transportation	LOCAL	Multi-District Agree	
217	ABE (Adult Basic Ed)	FEDERAL	2010	84.002
221	Curriculum	LOCAL	Multi-District Agree	
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
281	Alweis Scholarship	LOCAL	281	
324	Graduation Matters Grant	STATE	LOCAL	
327	Advancing Agriculture Education Program	STATE	2012	NA
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
471	ACT Plus Writing Grant	FEDERAL		
472	Construction Academy	LOCAL		
509	Reimburseables	LOCAL	2015	
566	Moodie Donation	LOCAL	2013	
632	Medicaid Pre-Employment Transition Services	FEDERAL		
633	District Reimbursements	LOCAL	2009	
824	EOCM	LOCAL	824	
910	Budget Amendment			
911	Budget Amendment			



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	338,732.40	108,907.90	134,063.98	
02	Taxes Receivable - Real and Personal (120-149)	31,091.84	4,264.88	1,250.45	
03	Taxes Receivable - Protested (150-159)	307.47	34.48	14.61	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	370,131.71	113,207.26	135,329.04	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	31,399.31	4,299.36	1,265.06	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	338,732.40	108,907.90	134,063.98	
52	TOTAL FUND BALANCE/EQUITY	338,732.40	108,907.90	134,063.98	
53	TOTAL LIABILITIES AND FUND BALANCE	370,131.71	113,207.26	135,329.04	



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	217.56	62,261.24	164,831.57	57,057.91
02	Taxes Receivable - Real and Personal (120-149)	1,222.17			2,221.11
03	Taxes Receivable - Protested (150-159)	10.26			23.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,573.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,075.50	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,449.99	62,261.24	173,480.07	59,302.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,232.43			2,244.83
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	217.56	62,261.24	173,480.07	57,057.91
52	TOTAL FUND BALANCE/EQUITY	217.56	62,261.24	173,480.07	57,057.91
53	TOTAL LIABILITIES AND FUND BALANCE	1,449.99	62,261.24	173,480.07	59,302.74



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,397.52		9,733.36	26,144.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,270.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,667.52		9,733.36	26,144.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	20,667.52		9,733.36	26,144.32
52	TOTAL FUND BALANCE/EQUITY	20,667.52		9,733.36	26,144.32
53	TOTAL LIABILITIES AND FUND BALANCE	20,667.52		9,733.36	26,144.32



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	168,869.38			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	168,869.38			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	168,869.38			
52	TOTAL FUND BALANCE/EQUITY	168,869.38			
53	TOTAL LIABILITIES AND FUND BALANCE	168,869.38			



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,085.28	161,258.60		
02	Taxes Receivable - Real and Personal (120-149)	1,702.37			
03	Taxes Receivable - Protested (150-159)	16.74			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	136,804.39	161,258.60		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,719.11			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	135,085.28	161,258.60		
52	TOTAL FUND BALANCE/EQUITY	135,085.28	161,258.60		
53	TOTAL LIABILITIES AND FUND BALANCE	136,804.39	161,258.60		



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,429.57	866,055.72		
02	Taxes Receivable - Real and Personal (120-149)		490.40		
03	Taxes Receivable - Protested (150-159)		17.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	71,429.57	866,563.92		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		508.20		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		73,198.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	71,429.57	792,857.72		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	71,429.57	866,055.72		
53	TOTAL LIABILITIES AND FUND BALANCE	71,429.57	866,563.92		



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,246.28	477,607.27	165,226.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	8,005.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,251.28	477,607.27	165,226.39	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	111,251.28	477,607.27	165,226.39	
52	TOTAL FUND BALANCE/EQUITY	111,251.28	477,607.27	165,226.39	
53	TOTAL LIABILITIES AND FUND BALANCE	111,251.28	477,607.27	165,226.39	



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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FY2015-16

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14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	858,823.63	952,960.03
1112	District Levy - Personal Property	23,897.27	28,711.40
1114	District Levy - Pers Prop/Mobile Homes	5,869.41	15,512.50
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	116,554.13	6,654.41
1190	Penalties and Interest on Taxes	3,305.26	3,344.47
1510	Interest Earnings	3,427.62	2,538.27
3110	Direct State Aid	1,180,259.25	1,239,354.21
3111	Quality Educator	91,904.90	94,825.09
3112	At Risk Student	8,279.62	7,449.85
3113	Indian Education For All	7,262.40	7,579.44
3114	American Indian Achievement Gap	600.00	1,845.00
3115	State Spec Ed Allowable Cost Pymt to Districts	86,818.31	95,357.33
3116	Data For Achievement	5,340.00	7,260.00
3118	Natural Resource Development	8,410.72	13,813.39
3120	State Guaranteed Tax Base Aid	491,333.48	526,043.25
3444	State School Block Grant	201,567.33	201,567.33
3446	SB96 Block Grant Reimbursement	28,678.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,122,332.24	3,204,815.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	764,495.17	789,198.88
			2XX Personal Services - Employee Benefits	117,975.22	127,429.82
			3XX Purchased Professional and Technical Services	3,982.32	3,099.79
			4XX Purchased Property Services	11,155.82	11,602.08
			5XX Other Purchased Services	2,066.44	3,904.78
			6XX Supplies and Materials	39,851.04	28,418.39
			7XX Property and Equipment Acquisition	0.00	9,298.00
			810 Dues and Fees	30.00	15.84
21XX Support Services - Students					
			1XX Personal Services - Salaries	81,999.88	80,980.99
			2XX Personal Services - Employee Benefits	8,740.99	7,659.67
			3XX Purchased Professional and Technical Services	10,578.00	750.00
			5XX Other Purchased Services	3,034.48	3,225.01
			6XX Supplies and Materials	2,231.23	1,529.32



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	21,640.57	22,073.50	
		2XX	Personal Services - Employee Benefits	3,629.12	3,876.57	
		3XX	Purchased Professional and Technical Services	264.00	264.00	
		4XX	Purchased Property Services	618.53	234.93	
		5XX	Other Purchased Services	754.61	583.09	
		6XX	Supplies and Materials	951.77	1,218.56	
		810	Dues and Fees	196.02	202.62	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	49,339.12	55,359.88	
		2XX	Personal Services - Employee Benefits	2,920.28	3,216.05	
		4XX	Purchased Property Services	1,107.62	1,099.49	
		5XX	Other Purchased Services	0.00	110.00	
		6XX	Supplies and Materials	7,284.34	8,936.27	
		810	Dues and Fees	99.00	42.00	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	35,643.33	36,371.56	
		2XX	Personal Services - Employee Benefits	6,631.85	7,165.86	
		3XX	Purchased Professional and Technical Services	1,996.10	3,764.57	
		5XX	Other Purchased Services	8,621.31	9,067.26	
		6XX	Supplies and Materials	560.76	1,177.44	
		810	Dues and Fees	2,567.07	2,660.13	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	241,827.59	292,752.49	
		2XX	Personal Services - Employee Benefits	59,551.25	62,070.31	
		4XX	Purchased Property Services	324.32	42.47	
		5XX	Other Purchased Services	2,946.29	4,876.58	
		6XX	Supplies and Materials	4,295.74	1,815.80	
		810	Dues and Fees	1,685.00	1,755.00	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	108,496.13	103,680.19	
		2XX	Personal Services - Employee Benefits	19,997.22	25,629.09	
		3XX	Purchased Professional and Technical Services	6,861.17	9,453.24	
		4XX	Purchased Property Services	7,552.21	4,948.13	
		5XX	Other Purchased Services	3,390.81	3,524.82	
		6XX	Supplies and Materials	1,953.88	7,237.22	
		810	Dues and Fees	82.50	353.85	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	191,877.49	204,234.80	
		2XX	Personal Services - Employee Benefits	62,818.83	67,726.63	
		3XX	Purchased Professional and Technical Services	13,194.88	4,146.61	
		4XX	Purchased Property Services	217,920.78	225,354.39	



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			5XX Other Purchased Services	32,036.01	12,258.18	
			6XX Supplies and Materials	44,926.06	38,148.98	
			7XX Property and Equipment Acquisition	8,015.33	0.00	
			810 Dues and Fees	186.00	426.00	
			27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	1,009.09	
			4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	7,300.00	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	187,049.11	169,915.01	
			2XX Personal Services - Employee Benefits	26,271.32	19,277.24	
			5XX Other Purchased Services	1,382.46	824.80	
			6XX Supplies and Materials	1,479.07	2,954.85	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	287.70	
			2XX Personal Services - Employee Benefits	0.00	16.15	
			62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,607.89	11,119.42	
			316 Data For Achievement			
			25XX Support Services - Business			
			6XX Supplies and Materials	4,174.50	4,424.97	
			365 Indian Education for All - OTO & Ongoing			
			1XXX Instruction			
			1XX Personal Services - Salaries	3,659.94	3,863.28	
			2XX Personal Services - Employee Benefits	617.75	665.86	
			6XX Supplies and Materials	0.00	419.00	
			222X Educational Media Services			
			1XX Personal Services - Salaries	4,398.46	5,013.20	
			2XX Personal Services - Employee Benefits	30.99	37.43	
			390 State Career & Technical Ed Entitlement - Undistributed			
			1XXX Instruction			
			1XX Personal Services - Salaries	190,608.43	189,110.16	
			2XX Personal Services - Employee Benefits	29,923.55	31,379.50	
			4XX Purchased Property Services	1,759.55	1,534.28	
			5XX Other Purchased Services	304.70	172.15	
			6XX Supplies and Materials	21,876.97	17,738.63	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	38,247.17	38,719.43	
			2XX Personal Services - Employee Benefits	5,333.49	5,091.53	
			5XX Other Purchased Services	350.94	184.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,222.88	298.19
			2XX Personal Services - Employee Benefits	141.99	15.89
			3XX Purchased Professional and Technical Services	620.55	112.50
			4XX Purchased Property Services	4,758.86	6,366.42
			5XX Other Purchased Services	2,466.00	2,533.00
			6XX Supplies and Materials	22,330.45	21,010.58
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	122,611.07	122,333.69
			2XX Personal Services - Employee Benefits	12,889.10	14,593.01
			3XX Purchased Professional and Technical Services	117.53	159.89
			4XX Purchased Property Services	4,976.95	5,056.58
			5XX Other Purchased Services	413.71	799.47
			6XX Supplies and Materials	49.99	0.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	25,499.29	29,514.55
			2XX Personal Services - Employee Benefits	1,734.97	1,936.03
			5XX Other Purchased Services	204.93	192.39
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	168,569.01	164,197.48
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	8,937.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,118,589.05</u>	<u>3,184,086.24</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						318,002.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,204,815.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,184,086.24 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						338,732.40 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	87,464.57	138,780.64
1112	District Levy - Personal Property	2,095.41	3,942.82
1114	District Levy - Pers Prop/Mobile Homes	451.78	1,759.17
1190	Penalties and Interest on Taxes	247.36	366.86
1510	Interest Earnings	2,987.43	1,566.80
1900	Other Revenue from Local Sources	0.00	8.00
2220	County On-Schedule Trans Reimb	29,540.16	25,324.96
3210	State On-Schedule Trans Reimb	29,540.17	25,324.97
3444	State School Block Grant	17,052.97	17,052.97
3445	State Combined Fund School Block Grant	34,405.47	22,405.47
3446	SB96 Block Grant Reimbursement	2,051.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		205,836.42	236,532.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	5,005.68	5,105.77
			2XX Personal Services - Employee Benefits	916.01	990.89
25XX Support Services - Business					
			1XX Personal Services - Salaries	11,972.04	11,700.97
			2XX Personal Services - Employee Benefits	2,623.05	2,889.42
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	6,779.00	8,624.46
			5XX Other Purchased Services	1,115.92	1,780.50
27XX Student Transportation Services					
			1XX Personal Services - Salaries	99,354.51	96,465.83
			2XX Personal Services - Employee Benefits	20,240.65	21,828.69
			3XX Purchased Professional and Technical Services	1,574.86	1,484.75
			4XX Purchased Property Services	1,714.69	1,384.63
			5XX Other Purchased Services	4,363.78	4,962.33
			6XX Supplies and Materials	26,302.13	19,133.77
			7XX Property and Equipment Acquisition	0.00	17,782.44
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	210,008.93
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	13,041.17	14,013.02



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		3,185.59	3,441.66
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		130,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>328,189.08</u>	<u>421,598.06</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					293,973.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					236,532.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					421,598.06	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,907.90	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	46,953.13	41,916.43
1112	District Levy - Personal Property	1,157.56	1,285.81
1114	District Levy - Pers Prop/Mobile Homes	96.63	736.07
1190	Penalties and Interest on Taxes	49.18	146.14
1510	Interest Earnings	690.25	746.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48,946.75</u>	<u>44,831.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	60,054.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>60,054.51</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	89,232.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,831.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	134,063.98	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	25,791.15	39,920.39
1112	District Levy - Personal Property	644.14	1,143.00
1114	District Levy - Pers Prop/Mobile Homes	144.91	520.90
1190	Penalties and Interest on Taxes	59.90	106.11
1510	Interest Earnings	20.10	5.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,660.20	41,695.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
		1XX	Personal Services - Salaries	19,334.02	28,116.78
		2XX	Personal Services - Employee Benefits	4,147.09	7,035.03
		5XX	Other Purchased Services	220.00	8,670.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,701.11	43,821.81

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	2,343.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,695.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,821.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	217.56	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	867.13	696.14
	2240 County Retirement Distribution	347,261.17	413,930.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		348,128.30	414,626.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	133,864.76	134,726.50
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	13,428.47	16,209.75
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,485.75	3,592.54
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	7,973.53	9,024.23
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,103.16	6,977.97
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	37,651.21	72,671.62
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	33,526.05	30,612.59
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	28,969.86	31,402.97
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	14,286.89	14,468.68
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	32,217.21	30,868.85
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,047.32	2,217.33
	324 Graduation Matters Montana				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	43.59	43.14
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	590.28	628.82
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	719.92	828.09



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,754.10	8,309.25
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,435.54	6,575.51
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,466.11	8,723.27
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,886.67	7,065.64
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	443.84	329.12
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,488.14	5,736.22
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	1,388.68
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	386.55	345.24
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,710.72	1,562.08
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	6,265.86	5,862.61
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	173.09	47.26
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	17,057.69	16,935.39
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	3,644.76	3,936.25
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,976.66	3,545.30
911 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	23,000.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	384,597.73	447,634.90
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance		95,269.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		414,626.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		447,634.90	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
			0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		62,261.24	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
106	Fergus High Donations	
	1900 Other Revenue from Local Sources	1,372.26
	1920 Contributions/Donations from Private Sources	447.90
	5200 Sale or Compensation for Loss of Assets	150.00
109	FHS Memorial Donations	
	1920 Contributions/Donations from Private Sources	408.15
129	Flex Forfeitures	
	1900 Other Revenue from Local Sources	182.25
217	ABE (Adult Basic Ed)	
	3620 State Adult Basic & Literacy Education	18,777.00
	4540 Adult Basic & Literacy Education (ABLE)	34,908.00
252	Classified Council	
	1900 Other Revenue from Local Sources	48.00
324	Graduation Matters Grant	
	1900 Other Revenue from Local Sources	986.00
	1920 Contributions/Donations from Private Sources	30.00
	3240 Graduation Matters Montana	2,500.00
390	Career and Technical Ed	
	3900 State Career & Technical Ed Entitlement	17,440.00
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	20,000.00
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	58,358.79
471	ACT Plus Writing Grant	
	4710 GEAR UP	483.00
566	Moodie Donation	
	1920 Contributions/Donations from Private Sources	2,000.00
632	Medicaid Pre-Employment Transition Services	
	4740 Pre-Employment Transition Services (DPHHS)	25,937.50
633	District Reimbursements	
	1900 Other Revenue from Local Sources	1,291.04
	3357 Montana Administrative Claiming Reimbursement	18,860.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		204,179.95



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		48.96
			2XX Personal Services - Employee Benefits		3.09
			4XX Purchased Property Services		598.00
			5XX Other Purchased Services		12.00
			6XX Supplies and Materials		10,994.25
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		355.50
			106 Subtotal		<u>12,011.80</u>
129	Flex Forfeitures				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			6XX Supplies and Materials		328.35
			129 Subtotal		<u>328.35</u>
217	ABE (Adult Basic Ed)				
	454 Adult Basic & Literacy Education (ABLE)				
	1XXX Instruction				
			1XX Personal Services - Salaries		29,316.96
			2XX Personal Services - Employee Benefits		4,918.32
			3XX Purchased Professional and Technical Services		1,625.00
			5XX Other Purchased Services		1,463.63
			6XX Supplies and Materials		3,865.07
	21XX Support Services - Students				
			4XX Purchased Property Services		32.53
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,671.31
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		6,812.21
			2XX Personal Services - Employee Benefits		2,479.97
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		1,500.00
			217 Subtotal		<u>53,685.00</u>
252	Classified Council				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		125.00
			252 Subtotal		<u>125.00</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
324	Graduation Matters Grant				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,226.48
			5XX Other Purchased Services		1,536.12
			6XX Supplies and Materials		96.94
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		274.29
			2XX Personal Services - Employee Benefits		20.05
			324 Subtotal		4,153.88
390	Career and Technical Ed				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		2,743.95
			6XX Supplies and Materials		150.36
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		141.44
			6XX Supplies and Materials		45.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		2,011.00
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			5XX Other Purchased Services		1,240.70
			6XX Supplies and Materials		973.83
			7XX Property and Equipment Acquisition		1,435.76
			390 Subtotal		8,742.04
451	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		4,965.25
			6XX Supplies and Materials		10,994.99
			7XX Property and Equipment Acquisition		3,871.76
			810 Dues and Fees		168.00
			451 Subtotal		20,000.00
456	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		40,766.49



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		17,592.30
			456 Subtotal		58,358.79
471	ACT Plus Writing Grant				
	471 GEAR UP				
		1XXX Instruction			
			6XX Supplies and Materials		483.00
			471 Subtotal		483.00
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		377.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials		481.11
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		1,648.35
			633 Subtotal		2,506.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					160,394.32

Schedule Of Changes Worksheet							Fund Code 15
Beginning Fund Balance							129,694.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							204,179.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							160,394.32 (3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							173,480.07 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	1,970.16	12,011.80	-10,041.64
109 FHS Memorial Donations	408.15	0.00	408.15
129 Flex Forfeitures	182.25	328.35	-146.10
217 ABE (Adult Basic Ed)	53,685.00	53,685.00	0.00
252 Classified Council	48.00	125.00	-77.00
324 Graduation Matters Grant	3,516.00	4,153.88	-637.88
390 Career and Technical Ed	17,440.00	8,742.04	8,697.96
451 Vo Ed Carl Perkins Basic Grant	20,000.00	20,000.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
456 IDEA Part B	58,358.79	58,358.79	0.00
471 ACT Plus Writing Grant	483.00	483.00	0.00
566 Moodie Donation	2,000.00	0.00	2,000.00
632 Medicaid Pre-Employment Transition Services	25,937.50	0.00	25,937.50
633 District Reimbursements	20,151.10	2,506.46	17,644.64
Total	204,179.95	160,394.32	43,785.63



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	79,482.94	67,741.56
1112	District Levy - Personal Property	1,949.33	2,067.61
1114	District Levy - Pers Prop/Mobile Homes	459.15	1,191.08
1190	Penalties and Interest on Taxes	274.72	259.46
1340	Fees for Adult Education	27,991.00	31,034.50
1510	Interest Earnings	383.73	369.64
1900	Other Revenue from Local Sources	250.00	265.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,790.87	102,928.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
		1XX	Personal Services - Salaries	2,915.21	2,061.77
		2XX	Personal Services - Employee Benefits	79.15	120.79
		3XX	Purchased Professional and Technical Services	5,602.00	7,061.00
		5XX	Other Purchased Services	981.48	195.00
		6XX	Supplies and Materials	8,061.49	10,239.54
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	40,328.75	38,641.40
		2XX	Personal Services - Employee Benefits	10,517.38	9,350.33
		4XX	Purchased Property Services	344.05	234.70
		5XX	Other Purchased Services	2,877.52	1,986.04
		6XX	Supplies and Materials	244.99	314.99
25XX Support Services - Business					
		1XX	Personal Services - Salaries	11,196.50	11,531.94
		2XX	Personal Services - Employee Benefits	2,840.82	3,302.60
		6XX	Supplies and Materials	0.00	76.26
26XX Operation and Maintenance of Plant Services					
		5XX	Other Purchased Services	1,498.27	1,479.41
650 Adult Basic Education/GED Programs					
1XXX Instruction					
		1XX	Personal Services - Salaries	2,468.40	2,199.31
		2XX	Personal Services - Employee Benefits	1,010.66	606.56
23XX Support Services - General Administration					
		1XX	Personal Services - Salaries	10,475.77	9,455.79
		2XX	Personal Services - Employee Benefits	3,008.86	2,840.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,451.30	101,698.16



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					55,827.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,928.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,698.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					57,057.91	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2015 Value	2016 Value
	1311 Driver's Education Fees		22,330.00	19,815.00
	1510 Interest Earnings		92.35	99.06
	3260 State Driver's Education Reimbursement		4,899.72	9,270.00
	6100 Material Prior Period Revenue Adjustments		-211.36	-0.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			27,110.71	29,184.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18		
PRC	Program	Function	Object		2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			1XX Personal Services - Salaries		21,863.27	22,691.95	
			2XX Personal Services - Employee Benefits		2,421.87	2,621.27	
			3XX Purchased Professional and Technical Services		168.62	130.65	
			4XX Purchased Property Services		43.56	28.49	
			5XX Other Purchased Services		681.62	734.72	
			6XX Supplies and Materials		29.98	192.99	
	24XX Support Services - School Administration						
			5XX Other Purchased Services		942.61	667.89	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					26,151.53	27,067.96	

Schedule Of Changes Worksheet					Fund Code 18	
Beginning Fund Balance					18,551.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,184.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,067.96	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,667.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		52.47	68.45
	1910 Rentals		15,495.25	14,803.50
147	High School Band Rental			
	1910 Rentals		605.00	315.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			16,152.72	15,186.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials		350.79	1,261.75
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		5,677.56	4,407.15
			2XX Personal Services - Employee Benefits		769.25	698.99
			3XX Purchased Professional and Technical Services		3,076.60	2,714.02
			4XX Purchased Property Services		929.70	1,193.82
			6XX Supplies and Materials		1,484.88	2,033.48
			7XX Property and Equipment Acquisition		5,413.50	0.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		0.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					17,702.28	13,809.21

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance					8,355.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,186.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,809.21	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,733.36	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	177.35	181.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>177.35</u>	<u>181.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					25,962.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					181.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,144.32 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,145.60	1,171.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,145.60</u>	<u>1,171.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					167,697.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,171.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					168,869.38	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	52,627.31	52,740.91
1112	District Levy - Personal Property	1,287.53	1,574.02
1114	District Levy - Pers Prop/Mobile Homes	311.24	843.49
1190	Penalties and Interest on Taxes	179.80	180.83
1510	Interest Earnings	770.75	861.19
3281	State Technology Aid	2,739.35	2,769.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		57,915.98	58,970.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	3,256.70	3,912.48
			5XX Other Purchased Services	2,077.06	696.25
			6XX Supplies and Materials	18,043.39	36,090.39
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	1,053.02	3,521.83
			4XX Purchased Property Services	3.79	24.15
			5XX Other Purchased Services	859.62	1,296.98
			6XX Supplies and Materials	5,266.76	1,937.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,560.34	47,479.40

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					123,594.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,970.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,479.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					135,085.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	1,072.19	1,110.16
1900	Other Revenue from Local Sources	1,475.67	1,200.00
3445	State Combined Fund School Block Grant	0.00	12,000.00
3447	SB96 Combined Block Grant Reimbursement	7,098.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,646.42	14,310.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	5,000.00
			2XX Personal Services - Employee Benefits	5,500.00	5,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,500.00	10,500.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	157,448.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,310.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	161,258.60	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	484.57	495.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>484.57</u>	<u>495.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					70,933.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					495.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					71,429.57 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	95,121.65	3,954.14
1112	District Levy - Personal Property	2,327.36	461.03
1114	District Levy - Pers Prop/Mobile Homes	562.35	865.00
1190	Penalties and Interest on Taxes	325.43	200.07
1510	Interest Earnings	6,503.86	6,979.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		104,840.65	12,459.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	220,268.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	220,268.75

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	1,000,666.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,459.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	220,268.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	73,198.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	866,055.72	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	669.61	702.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>669.61</u>	<u>702.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					110,549.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					702.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,251.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,768.66	2,374.39
128	County Schools Technology Services		
	5700 Resources Transferred from Other School Districts or Cooperatives	121,356.95	127,370.45
201	General Fund		
	5300 Operating Transfers from Other Funds	84,639.28	102,509.04
	5700 Resources Transferred from Other School Districts or Cooperatives	21,825.95	58,027.50
210	Transportation		
	5300 Operating Transfers from Other Funds	130,000.00	0.00
221	Curriculum		
	5300 Operating Transfers from Other Funds	40,000.00	8,187.00
	5700 Resources Transferred from Other School Districts or Cooperatives	41,077.11	0.00
262	Maintenance		
	5300 Operating Transfers from Other Funds	43,929.73	53,501.44
	5700 Resources Transferred from Other School Districts or Cooperatives	32,387.22	39,055.77
472	Construction Academy		
	1900 Other Revenue from Local Sources	0.00	200.00
	1920 Contributions/Donations from Private Sources	0.00	270.78
	5200 Sale or Compensation for Loss of Assets	1,200.00	123,693.66
	6100 Material Prior Period Revenue Adjustments	-5,000.00	0.00
824	EOCM		
	1920 Contributions/Donations from Private Sources	30,000.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>543,184.90</u>	<u>545,190.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	89,232.86	80,992.25
			2XX Personal Services - Employee Benefits	18,044.79	19,657.19
			3XX Purchased Professional and Technical Services	0.00	3,073.96
			5XX Other Purchased Services	4,549.54	4,570.75
			6XX Supplies and Materials	1,101.98	10,916.68
			8XX Other Expenditures	400.00	400.00
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	37,800.00	48,699.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82		
PRC	Program	Function	Object	2015 Value	2016 Value	
		23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	10,000.00	0.00	
		5XX	Other Purchased Services	9,200.00	0.00	
		26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	14,900.00	15,880.49	
		5XX	Other Purchased Services	20,000.00	41,000.00	
210	Transportation					
		1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	10,419.31	17,886.77	
		5XX	Other Purchased Services	1,907.76	2,470.11	
		27XX Student Transportation Services				
		3XX	Purchased Professional and Technical Services	3,657.07	2,805.14	
		4XX	Purchased Property Services	3,415.67	6,150.22	
		5XX	Other Purchased Services	9,414.31	5,731.42	
		6XX	Supplies and Materials	59,070.61	4,919.50	
221	Curriculum					
		1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
		6XX	Supplies and Materials	62,500.00	59,095.44	
262	Maintenance					
		1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	0.00	27,901.81	
		6XX	Supplies and Materials	0.00	6,156.44	
472	Construction Academy					
		1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
		1XX	Personal Services - Salaries	43,757.65	40,714.53	
		2XX	Personal Services - Employee Benefits	1,453.90	819.32	
		3XX	Purchased Professional and Technical Services	60.00	9,560.00	
		4XX	Purchased Property Services	965.89	1,396.72	
		5XX	Other Purchased Services	1,738.97	5,821.02	
		6XX	Supplies and Materials	51,960.75	60,080.55	
		8XX	Other Expenditures	485.00	0.00	
824	EOCM					
		8XX Community Services Programs				
		33XX Community Services				
		1XX	Personal Services - Salaries	21,448.39	22,755.28	
		2XX	Personal Services - Employee Benefits	6,643.73	6,755.53	
		5XX	Other Purchased Services	234.18	208.04	
		6XX	Supplies and Materials	70.36	0.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	484,432.72	506,418.16
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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance		438,835.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		545,190.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		506,418.16	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		477,607.27	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.79	298.59
	1XXX Revenues from Student Activities	362,954.74	343,075.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>362,969.53</u>	<u>343,374.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	346,751.01	325,656.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>346,751.01</u>	<u>325,656.60</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	147,508.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	343,374.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	325,656.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	165,226.39	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	124,353.83	129,507.98
XX	39X 1XXX 112	Certified Teacher Staff Salaries	190,608.43	189,110.16
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,046,685.37	1,076,591.37
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	71,536.73	40,096.49
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	953.33	518.29
XX	XXX 26XX 41X	Energy Utility Services	160,564.06	156,658.19
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	8,800.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	430,277.68
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	220.00	8,670.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,885.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,885.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,295.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	79,035.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	247,913.13
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	169,915.01	28,116.78	0.00	0.00	0.00
280	1XXX	2XX	19,277.24	7,035.03	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	824.80	8,670.00	0.00	0.00	0.00
280	1XXX	6XX	2,954.85	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,119.42	0.00	0.00	0.00	0.00
Totals			204,091.32	43,821.81	0.00	0.00	0.00

247,913.13

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	763,349.78	0.00	8,800.00	0.00	772,149.78
Buildings	6,609,522.53	0.00	210,008.93	0.00	6,819,531.46
Machinery and Equipment	1,555,724.81	0.00	32,387.96	22,650.00	1,565,462.77
Construction in Progress	0.00	0.00	220,268.75	0.00	220,268.75
Totals at Historical Cost	9,289,245.57	0.00	471,465.64	22,650.00	9,738,061.21
Depreciation					
Improvement Accum	616,669.12	0.00	33,536.11	0.00	650,205.23
Building Accum	4,044,690.30	0.00	149,888.43	0.00	4,194,578.73
Machinery and Equipment Accum	1,150,128.54	0.00	89,176.90	22,650.00	1,216,655.44
Total Accumulated Depreciation	5,811,487.96	0.00	272,601.44	22,650.00	6,061,439.40
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,477,757.61	0.00	198,864.20	0.00	3,676,621.81

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	264,814.30	0.00	0.00	8,491.75	256,322.55	0.00	256,322.55
Other Post Employment Benefits	383,398.00	22,868.00	0.00	0.00	406,266.00	0.00	406,266.00
Other	18,500.00	0.00	10,500.00	0.00	8,000.00	0.00	8,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	666,712.30	22,868.00	10,500.00	8,491.75	670,588.55	0.00	670,588.55

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0259-47091941

14 Fergus County

0259 Fergus H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	677,205.70	77,656.57	0.00	754,862.27
Net Pension - TRS	2,013,838.80	539,969.80	0.00	2,553,808.60